a source region having second conductivity-type impurity ions formed at an end of the insular silicon region;

a drain region having second conductivity-type impurity ions spaced apart from the source region at the other end of the insular silicon region;

an insular body region formed in the insular silicon region, the insular body region being disposed between the source and drain regions, a channel being formed on the insular body region;

a body contact region having first conductivity-type impurity ions, the body contact region being in contact with and connected to the source region and the insular body region;

a conductive layer formed on the source region and the body contact region; and

a source electrode connected to the body contact region,

wherein the source and drain regions have a symmetrical structure.

19. (New) The semiconductor device of claim 18, wherein the body contact region is formed on one side of the source region.

20. (New) The semiconductor device of claim 18, wherein the body contact region is formed on both sides of the source region.

21. (New) The semiconductor device of claim 18, wherein the insulating layer is an oxide layer.

22. (New) The semiconductor device of claim 18, wherein the insular silicon region is a single crystal silicon layer.

23 (New) The semiconductor device of claim 18, further comprising:

a gate insulating layer formed on the insular body region;

a gate conductive layer formed on the gate insulating layer;

a gate electrode electrically connected to the gate conductive layer; and

a drain electrode electrically connected to the drain region.

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24. (New) The semiconductor device of claim 18, wherein the conductive layer is a salicide layer.

25. (New) The semiconductor device of claim 24, wherein the salicide layer is one of a cobalt salicide layer, a titanium salicide layer, and a nickel salicide layer.

26. (New) The semiconductor device of claim 18, wherein the first conductivity-type impurity ions are p-type and the second conductivity-type impurity ions are n-type.

27. (New) The semiconductor device of claim 18, wherein the first conductivity-type impurity ions are n-type and the second conductivity-type impurity ions are p-type.

28. (New) A semiconductor device having a silicon-on-insulator (SOI) structure, comprising:

an insulating layer;

an insular silicon region having first conductivity-type impurity ions formed on the insulating layer;

a source region having second conductivity-type impurity ions formed at an end of the insular silicon region;

a drain region having second conductivity-type impurity ions spaced apart from the source region at the other end of the insular silicon region;

an insular body region formed in the insular silicon region, the insular body region being disposed between the source and drain regions, a channel being formed on the insular body region;

a gate insulating layer formed on the insular body region;

a gate conductive layer formed on the gate insulating layer;

a body contact region having first conductivity-type impurity ions, the body contact region being in contact with and connected to the source region and the insular body region;

a conductive layer formed on the source region and the body contact region; and

a source electrode connected to the body contact region,

wherein the body contact region is not overlapped with the gate conductive layer.

29. (New) The semiconductor device of claim 28, wherein the body contact region is formed on one side of the source region.

30. (New) The semiconductor device of claim 28, wherein the body contact region is formed on both sides of the source region.

31. (New) The semiconductor device of claim 28, wherein the insulating layer is an oxide layer.

32. (New) The semiconductor device of claim 28, wherein the insular silicon region is a single crystal silicon layer.

33. (New) The semiconductor device of claim 28, wherein the conductive layer is a salicide layer.

34. (New) The semiconductor device of claim 33, wherein the salicide layer is one of a cobalt salicide layer, a titanium salicide layer, and a nickel salicide layer.

35. (New) The semiconductor device of claim 28, wherein the first conductivity-type impurity ions are p-type and the second conductivity-type impurity ions are n-type.

36. (New) The semiconductor device of claim 28, wherein the first conductivity-type impurity ions are n-type and the second conductivity-type impurity ions are p-type.